



## Arkansas Department of Health and Human Services Division of Youth Services

**FINANCE &**

**Policy No. 1-02.2 Pages: 2 Manual: ADMINISTRATION**

**SUBJECT:** Budget Development **EFFECTIVE DATE:** 08/09/06

**CHAPTER:** Fiscal Management **ATTACHMENTS:** \_\_\_\_\_

**REFERENCE:** DHHS Administrative Procedures  
Manual, Chapters 101-104 **AUTHORIZED BY:** J. Kenneth Hales

### **I. POLICY:**

The Arkansas Department of Health and Human Service (DHHS), Division of Youth Services (DYS) will establish uniform procedures for the development of the Annual Operating Plan and the Biennial Budgets in accordance with federal and state laws and DHHS policy and procedures manuals.

### **II. APPLICATION:**

This policy applies to Assistant Directors, Section/Unit managers, and Financial Section employees.

### **III. DEFINITIONS:**

None

### **IV. PROCEDURES:**

#### **A. Biennial Budget Preparation**

1. Upon receipt of the Biennial Budget Request Instructions from the Department of Finance and Administration, via DHHS Office of Administrative Services, the DYS Financial Section (FS) shall:
  - a. Review and note changes from previous submissions
  - b. DYS Chief Fiscal Officer, Fiscal Section Program Administrator, and Business Manager shall meet to review program changes or deviations from base level proposal.
2. The FS Business Manager shall distribute the budget package to Assistant Directors accompanied by a memorandum providing guidance for completing the biennial budget, including detailed information regarding the preparation of the Agency History and Organization and Agency Program Commentary sections of the biennial budget
3. DYS Assistant Directors shall ensure biennial budget requests are submitted for their assigned area of supervision.
4. FS shall provide technical assistance for the development of the budget upon request.
5. FS shall review the budget for accuracy, completeness, and for compliance with Executive Policy Statement, DFA, DHHS financial policies and directives.
6. FS shall complete biennial budget documents for submission to DFA via DHHS/DAS Budget Unit.
7. FS shall serve as liaison to the DHHS/DAS Budget Unit as follows:
  - (1) Monitor biennial budget process
  - (2) Provide additional information to DAS Budget Unit through the legislative process
  - (3) Review and suggest changes to the budget process as it pertains to the DYS

B. Annual Operations Plan

1. Upon receipt of the Annual Operations Plan Instructions from the Department of Finance and Administration, via DHHS Office of Administrative Services, the DYS Financial Section (FS) shall:
    - a. Review the contents and note changes to the requested budget package submitted before the legislative committee.
    - b. Verify changes from previous submissions
    - c. Meet with the DYS Chief Fiscal Officer, Fiscal Section Administrator, and Business Manager to discuss and implement necessary changes.
    - d. Disseminate budget packet to Assistant Directors with a memorandum providing guidance for completing the operating budget
  2. DYS Assistant Directors shall ensure that operating budget requests are submitted for their assigned areas of supervision.
  3. FS shall provide technical assistance for the development of the budget upon request
  4. FS shall review the budget from all sections for accuracy.
  5. FS shall complete all budget certification documents for submission to DFA, via DHHS Budget Unit
  6. FS shall serve as liaison for DYS to the DHHS/DAS Budget Unit
- C. DYS Assistant Directors shall submit budget changes to the DYS Financial Section
1. Budget revisions shall include cost center, fund, fund center, commitment items, and amounts.
  2. Changes must not exceed appropriation for Annual Operations Plan
- D. The DYS Financial Section shall submit budget changes and appropriate forms to the DHHS/DAS Budget Unit